

WFCA Self-Funded Medical Plan:	Through Dec. 1999	Through Dec. 2000	Through Dec. 2001	Through Dec. 2002	Through Dec. 2003	2004 YTD Thru July	ALL YEARS Combined
1. Beginning Balance as of January 1 [From <u>Line #6</u> of Prior Year]	\$0	\$632,845	\$0	\$0	\$0	\$487,711	\$0
2. Revenue Received (Premiums From Districts)	\$7,890,644	\$9,365,357	\$12,040,249	\$16,315,088	\$18,908,816	\$13,822,222	\$78,342,376
3. Expenses (Net Claims, Fees, Stop Loss Premiums)	<u>(\$7,257,799)</u>	<u>(\$10,874,501)</u>	<u>(\$12,643,028)</u>	<u>(\$16,907,839)</u>	<u>(\$18,421,105)</u>	<u>(\$12,572,064)</u>	(\$78,676,336)
4. Cumulative Sub-Total [1. + 2. - 3.]	\$632,845	(\$876,299)	(\$602,779)	(\$592,751)	\$487,711	\$1,737,869	(\$333,960)
5. Transfer from IRSRA Assets (To cover deficits - Line #4.)	\$0	\$876,299	\$602,779	\$592,751	\$0	\$0	\$2,071,829
6. Cumulative Ending Balance as of December 31 [4. + 5.] Includes Transfers from IRSRA Assets	\$632,845	\$0	\$0	\$0	\$487,711	\$1,737,869	\$1,737,869
7. IBNR Reserve as of December 31 (Future Liability)	<u>(\$1,400,000)</u>	<u>(\$2,038,000)</u>	<u>(\$2,286,000)</u>	<u>(\$2,555,000)</u>	<u>(\$2,800,000)</u>	<u>(\$3,000,000)</u>	(\$3,000,000)
8. Cumulative Ending Balance After IBNR [6. - 7.] Includes Transfers from IRSRA Assets	(\$767,155)	(\$2,038,000)	(\$2,286,000)	(\$2,555,000)	(\$2,312,289)	(\$1,262,131)	(\$1,262,131)